

New York, NY 10005

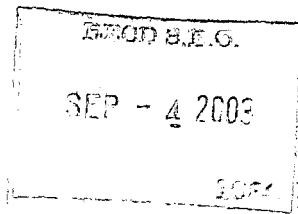
tel: 212.656.5026  
fax: 212.656.5893  
pmadho@nyse.com

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September 4, 2003

Mr. Brian Johnson  
Branch Chief  
Securities and Exchange Commission  
Branch of Filer Support 2  
Room 1004 -- STOP/1-4  
450 Fifth Street, NW  
Judiciary Plaza  
Washington, DC 20549

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THOMSON  
FINANCIAL

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, MERRILL LYNCH DEPOSITOR, INC., PPLUS Class A 7.00% Trust Certificates Series DCC-1 (the "Certificates") and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on September 4, 2003. Tentative listing date – September 5, 2003.

Sincerely,

*James Charles*